

CHAPTER 15 FEDERAL AGENCIES' CENTRALIZED TRIAL-BALANCE SYSTEM (FACTS)

Section	Topic	Page
15.1	INTRODUCTION	15-1
15.2	MAJOR ACTIVITIES	15-1
15.2.1	FACTS Preparer Activities	15-1
15.2.2	OCFO Activities	15-1
15.2.3	OIG Activities	15-2
15.3	FACTS PREPARERS	15-2
15.3.1	Audited Financial Statement Preparers/FACTS Preparers	15-2
15.3.2	NFC FACTS Submissions	15-3
15.3.3	FSA FACTS Submissions	15-4
15.4	FY 2000 FACTS DATA SUBMISSION AND VERIFICATION TIMETABLE	15-5
15.5	FACTS ATB AND NOTES SUBMISSION	15-5
15.5.1	Master Appropriation File (MAF)	15-5
15.5.2	Adjusted Trial Balance (ATB) Submissions	15-6
15.5.3	FACTS Notes Report Submissions	15-6
15.5.4	Intragovernmental Balances	15-7
15.6	SUMMARIZED FACTS DATA	15-7
15.6.1	Distribution of Summarized FACTS Data	15-8
15.7	PROCEDURES FOR VERIFICATION OF SUMMARIZED FACTS DATA	15-9
15.7.1	AGW - Balance Sheet	15-9
15.7.2	AGW - Statement of Changes in Net Position	15-11
15.7.3	AGW - Net Cost	15-12
15.7.4	Gross Cost Section	15-13
15.7.5	Exchange Revenue Section	15-14
15.7.6	Summary Section	15-15
15.7.7	Schedule of Differences between the ATB data and the FACTS Notes report	15-15
15.7.8	Where to send the AGWs	15-16
15.7.9	Summary of AGW Submission Dates:	15-16
15.7.10	OCFO AGW Submission Contacts:	15-16
15.8	OIG AUDITOR AGREED-UPON PROCEDURES	15-17
EXHIBIT A:	FACTS BALANCE	15-19
EXHIBIT B:	SUMMARIZED FACTS DATA - NOTES REPORT	15-20
EXHIBIT C:	SCHEDULE OF DIFFERENCES IN SGL ACCOUNTS	15-21
EXHIBIT D:	BALANCE SHEET	15-22
EXHIBIT E:	STATEMENT OF CHANGES IN NET POSITION	15-30
EXHIBIT F:	NET COST	15-33
EXHIBIT G:	FACTS NET COST REPORT	15-34
EXHIBIT H:	FACTS STATEMENT OF CHANGES IN NET POSITION	15-35
15.9	INTRODUCTION	15-36
15.10	FACTS II SUBMISSION REQUIREMENTS	15-36
15.10.1	Adjusted Trial Balances (ATBs)	15-36

**CHAPTER 15 FEDERAL AGENCIES' CENTRALIZED
TRIAL-BALANCE SYSTEM (FACTS)**

<u>Section</u>	<u>Topic</u>	<u>Page</u>
15.10.2	Attributes	15-36
15.10.3	Edit Checks	15-36
15.10.4	Submission Dates	15-38
15.11	CONTACT INFORMATION	15-38
	EXHIBIT I: REQUIRED PROPRIETARY SGL ACCOUNTS	15-39
	EXHIBIT J: ATTRIBUTES LIST	15-40
	EXHIBIT K: EDIT CHECKS	15-43

FACTS (PROPRIETARY REPORTING)

15.1 INTRODUCTION

The Department of the Treasury's Federal Agencies' Centralized Trial-Balance System (FACTS) requires electronic transmissions of federal agency, year-end, preclosing, trial balances at the Treasury appropriation/fund-group account level using U.S. Government Standard General Ledger accounts. In addition, submissions of financial statement notes reports are also required through the FACTS system. Treasury's Financial Management Service (FMS) uses the trial balances and notes to create the Financial Report of the United States Government.

The trial balance and notes submissions to FACTS are used initially by FMS to create Summarized FACTS Data for each federal executive agency and department that is required to transmit its trial balance and notes to FMS. The Chief Financial Officer (CFO) and the Inspector General (IG) of USDA are required to individually identify any differences between the Summarized FACTS Data and the USDA consolidated financial statements submitted to the Office of Management and Budget (OMB), and report the results to FMS, OMB, and GAO as required in the Treasury Financial Manual (TFM), I TFM 2-4000, "Federal Agencies' Centralized Trial-Balance System (FACTS)." Specific requirements for this verification process are discussed later in this chapter.

15.2 MAJOR ACTIVITIES

The major activities associated with the FACTS submission and verification process can be classified into those carried out by FACTS preparers and those carried out by OCFO and OIG.

15.2.1 FACTS Preparer Activities

- Update the Master Appropriation File in coordination with the agency budget officer.
- Submit FACTS Adjusted Trial Balances (ATBs) (including intra-bureau elimination ATBs if conditions are met) to FMS.
- Submit FACTS Notes to FMS.
- Prepare account groupings worksheets (AGWs) that identify and explain differences between the Summarized FACTS Data and the agency financial statements.

15.2.2 OCFO Activities

- Review Treasury, OMB, and USDA Financial Statement requirements, and make revisions to the guidance presented in the FACTS chapter of the FASM, as needed.
- Inform FMS of needed revisions to the Department's AGW structure. Coordinate acceptance of these requirements with the FMS representative.
- Distribute the FMS prepared Summarized FACTS Data to agency FACTS preparers and OIG.
- Consolidate and create one set of department wide AGWs for submission to OMB, GAO, and Treasury.

15.2.3 OIG Activities

- Perform agreed-upon procedures on the FACTS verification AGWs and submit an agreed-upon procedures report to FMS, GAO, and OMB.

15.3 FACTS PREPARERS

The following table presents the points of contact for FACTS submissions and verification AGWs.

Submitting/Verifying Agency	Contact	Phone Number	Fax Number
Commodity Credit Corporation	Ella Hughes-Bailey	(703) 305-1277	(703) 305-1145
Farm Service Agency - Administrative	Al Levine	(703) 305-1298	(703) 305-1145
Farm Service Agency - Loans	John McHale	(314) 539-2141	(314) 539-6910
Federal Crop Insurance Corporation	Mike Drewel	(816) 926-1872	(816) 926-1663
Food, Nutrition, and Consumer Service	Theresa Placentra Regina Artis-Fields	(703) 305-0931 (703) 305-2488	(703) 305-1578 (703) 305-1578
Forest Service	Mary Etheredge	(703) 605-4660	(703) 605-5117
National Finance Center	Dennis Jack, Carolyn Merrell	(504) 255-5740 (504) 255-5743	(504) 255-5100
Rural Development	Larry Pratt	(314) 539-3670	(314) 539-2755

15.3.1 Audited Financial Statement Preparers/FACTS Preparers

The following table presents bureaus/business-lines for those FACTS preparers submitting for USDA stand-alone component agencies that prepare audited financial statements.

Reporting Agency	Agency Name	Treasury Bureau Code	NFC Agency Code	Business-line	FACTS Preparer	Reconciler
Commodity Credit Corporation	Commodity Credit Corporation	28	04	29	Ella Hughes-Bailey	Ella Hughes-Bailey/ NFC
Commodity Credit Corporation	Foreign Assistance Programs	22	04	29	Ella Hughes-Bailey	Ella Hughes-Bailey
Federal Crop Insurance Corporation	Federal Crop Insurance Corporation	27	08	27	Mike Drewel	Mike Drewel
Food, Nutrition, and Consumer Services Mission Area	Food and Consumer Service	29	30	32	Theresa Placentra/ Regina Artis-Fields	FNS

Reporting Agency	Agency Name	Treasury Bureau Code	NFC Agency Code	Business-line	FACTS Preparer	Reconciler
Food, Nutrition, and Consumer Services Mission Area	Food and Consumer Service	35	30	31	FNS	FNS
Forest Service	Forest Service	31	11	41	NFC	
Rural Development Mission Area	Rural Business-Cooperative Service	24	32	22	NFC	NFC/ Larry Pratt
Rural Development Mission Area	Rural Housing Service	25		23	Larry Pratt	Larry Pratt
Rural Development Mission Area	Rural Utilities Service	26		23	Larry Pratt	Larry Pratt
Rural Development Mission Area	Rural Business-Cooperative Service	24		23	Larry Pratt	Larry Pratt
Rural Development Mission Area	Rural Housing Service	25	07	24	NFC	NFC/ Larry Pratt
Rural Development Mission Area	Rural Utilities Service	26	15	26	NFC	NFC/ Larry Pratt

Note: Rural Telephone Bank (RTB) is also required to produce audited financial statements and ensure agreement with FACTS reports. The RTB numbers are included in the Rural Development Area statements and FACTS verification reports.

15.3.2 NFC FACTS Submissions

Most other FACTS data is submitted by the National Finance Center (NFC). The following table presents those business-lines and the agencies that will be reported under those lines. NFC is the reporting agency for all of the agencies listed in this table.

Agency Name	Treasury Bureau Code	NFC Agency Code	Business-line	Submitted By	Reconciler
Agricultural Marketing Service	17	02	17	NFC	NFC
Agricultural Research Service	9	03	09	NFC	NFC
Animal & Plant Health Inspection Service	13	34	13	NFC	NFC
Cooperative State Research, Ed., & Ext. Svc.	10	22	10	NFC	NFC
Departmental Administration	2	DM	02	NFC	NFC
Economic Research Service	6	18	06	NFC	NFC

Agency Name	Treasury Bureau Code	NFC Agency Code	Business-line	Submitted By	Reconciler
Food Safety and Inspection Service	14	37	14	NFC	NFC
Foreign Agricultural Service	21	10	20	NFC	NFC
Grain Inspection, Packers & Stockyard Adm.	15	36	15	NFC	NFC
National Agricultural Statistics Service	7	20	07	NFC	NFC
National Appeals Division	37		48	NFC	NFC
Natural Resource Conservation Service	32	16	35	NFC	NFC
		01, 42 - OBPA, 92 - OALJ, 98 - OO, CA - BCA			
Office of the Secretary	1		01	NFC	NFC
Office of Communications	3	13	03	NFC	NFC
Office of General Council	5	23	05	NFC	NFC
Office of Inspector General	4	23	04	NFC	NFC
Office of the Chief Financial Officer	36	90	47	NFC	NFC
Office of Chief Economists	8	38	08	NFC	NFC
Risk Management Agency	27	08	28	NFC	NFC

15.3.3 FSA FACTS Submissions

In addition, Farm Services Agency (FSA), although they do not prepare audited financial statements, submits FACTS data from two locations as shown in the table below.

Agency Name	Treasury Bureau Code	NFC Agency Code	Business-line	Submitted By	Reconciler
Farm Service Agency - Administrative	19	FA	19	Al Levine	Al Levine
Farm Service Agency - Loans	19,32		46	John McHale	John McHale

15.4 FY 2000 FACTS DATA SUBMISSION AND VERIFICATION TIMETABLE

08/13/2000	OCFO and OIG must contact the FMS Manager, Financial Reports Branch, if USDA has changed its authorized AGW representative from the prior year.
08/14/2000	Treasury sends OCFO the preliminary format for the AGWs and OCFO forwards this to the agencies and NFC.
08/28/2000	Agencies and NFC report to OCFO any changes needed to the AGWs for FY2000 reporting.
09/01/2000	OCFO submits requested changes for the AGWs to FMS for review.
10/02/2000	Agencies and NFC review and update the MAF for FY2000 reporting.
10/30/2000	Agencies and NFC acknowledge FMS's concurrence of the MAF.
11/01/2000	OCFO receives feedback from FMS on requested changes to the AGWs.
12/04/2000	OCFO e-mails the AGW templates to the FACTS preparers.
01/16/2001	Agencies and NFC submit to OCFO the business line level AGWs with the "Agency Financials" column completed. OCFO will consolidate these by mission area and compare them to the financial statement templates that were submitted to NFC.
01/30/2001	FACTS ATB submissions are due to Treasury.
02/01/2001	FACTS Notes submissions are due to Treasury.
02/08/2001	Treasury e-mails preliminary department-level Summarized FACTS Data to OCFO and OIG. Treasury will provide business line level reports; however, FMS will not provide a date as to when the reports will be available.
02/16/2001	Agencies submit completed business line level AGWs to OCFO and OIG.
02/20/2001	OCFO consolidates the business line level AGWs by mission area and e-mails the consolidation to the respective mission area contacts for review and approval.
02/23/2001	Mission area contacts e-mail approval of the mission consolidated AGWs to FSRAD or provide FSRAD with revised business line level AGWs if changes are needed. At this time, the AGWs should include all final FACTS adjustments.
02/23/2001	Final date for agencies to make adjustments to the FACTS ATBs and Notes.
02/26/2001	OCFO receives final department level FACTS Summarized Data reports from Treasury. Treasury will provide business line level reports; however, FMS will not provide a date as to when the reports will be available.
02/27/2001	OCFO submits department level consolidated AGWs to OIG.
03/02/2001	OCFO submits final consolidated department level AGWs to FMS, GAO, and OMB. OIG submits agreed-upon procedures report to FMS, GAO, and OMB.

15.5 FACTS ATB AND NOTES SUBMISSION

15.5.1 Master Appropriation File (MAF)

FMS uses the MAF to identify the types of funds that are included in each agency's ATBs and FACTS Notes reports. Agencies are required to download the MAF each year to review it and make any necessary changes. For FY2000, all revisions to the MAF must be transmitted to FMS electronically by October 2, 2000. FMS will review the updated MAF and upload the approved MAF. Agencies must initiate a PC application to acknowledge FMS concurrence of the MAF by October 30, 2000. For more detailed information concerning the MAF specifications, as well as FMS points of contact, refer to I TFM 2-4000.

15.5.2 Adjusted Trial Balance (ATB) Submissions

Agencies must transmit preclosing ATBs at the Treasury appropriation/fund group level using SGL accounts with balances. This is done annually for the period ending September 30. Agencies must use the same SGL data in the ATBs that was used to prepare the fiscal year end financial statements due to OMB; therefore, all adjusting entries necessary to produce the agency's financial statements should be included in the ATBs. The reporting deadline for FY2000 ATBs is February 1, 2001; however, the ATBs should be submitted one full business day prior to submitting the FACTS Notes report, since it takes one full day to ensure the ATB submissions are accepted in the FACTS system, and the Notes report contains edit checks against ATB account balances.

The FACTS system requires a trading partner breakout for all federal SGL account balances (accounts with a "G" attribute) reported in the ATBs. This is done by designating "department codes" for each SGL account with a G attribute when preparing the FACTS ATB transmission. A list of departments/agencies and their respective codes is included in the appendix to I TFM 2-4000.

Beginning with FY2000 reporting, an intra-bureau elimination ATB, **using the fund group "7000"**, must be submitted to FMS by any agency that meets all four of the following criteria:

- (1) The agency consists of more than one fund group.
- (2) At least one fund group in the agency reports balances on its ATB that represent transactions with another fund group in the same agency.
- (3) There is more than one agency in the department.
- (4) The department prepares more than one FACTS Notes report.

In other words, any USDA agency that eliminates "within agency" balances when compiling its financial statements would be required to submit a supplemental ATB. The agency will need to establish this ATB in its MAF using a default fund group of the agencies choice.

15.5.3 FACTS Notes Report Submissions

Agencies must transmit the FACTS Notes reports to FMS by February 1, 2001, via the FMS Intranet FACTS Notes application. Refer to Appendix 2 of I TFM 2-4000 for the format and instructions for each Note. One set of FACTS Notes is submitted for each business line the agency maintains. The FACTS Notes are used by FMS partly to identify additional characteristics about the ATB account balances for which there are no attributes in the FACTS ATB report, such as exchange vs. nonexchange revenue and earned revenue without associated cost. These additional characteristics are necessary for FMS to compile Summarized FACTS Data that reflects the agency's financial statements. It is very important that the SGL account balances reported in the FACTS Notes agree with the SGL account balances on the ATBs, grouped by business line. Refer to section 4030.30 of I TFM 2-4000 for information on accessing the Intranet application.

15.5.4 Intragovernmental Balances

Per I TFM 2-4000 section 4030.80, Elimination Guidance, agencies must verify all intragovernmental balances with their trading partners before submitting year end data to FMS via FACTS. Documentation related to confirming and reconciling balances with federal trading partners can be found in Treasury's *Federal Intragovernmental Transactions Accounting Policies and Procedures Guide*. The guide requires all agencies to reconcile and confirm balances as of September 30 for assets, liabilities, revenue, expenses, gains, losses, and miscellaneous items. Coordination may be necessary between the confirmation process and the FACTS preparer in order to ensure the intragovernmental balances, by trading partner, submitted in FACTS agree with the balances confirmed with those trading partners.

15.6 SUMMARIZED FACTS DATA

In order to verify the Department's FACTS ATB and Notes submissions, Treasury's Financial Management Services (FMS) will provide OCFO with department level Summarized FACTS Data. This information is compiled by FMS using the FACTS ATBs and Notes submitted by the agencies. Upon OCFO's request, Treasury will provide the Summarized FACTS Data at the business line level, contingent upon any required intra-bureau elimination ATBs (see p.15-7). The Summarized FACTS Data at the departmental level consists of the following:

- 1) The SGL accounts reported on the ATBs and consolidated on the Account Groupings Worksheets (AGWs)
- 2) A FACTS ATB (Exhibit A)
- 3) A FACTS Notes Report (Exhibit B)
- 4) A Schedule of Differences Between the ATB data and the FACTS Notes data presented on the AGW (Exhibit C).

In addition to the Summarized FACTS Data, FMS also will provide MAF data to assist OCFO in the FACTS verification process. The MAF data will be sent to OCFO twice; once in early September at the beginning of the cycle and again in November after the agency preparers have made updates and verified the data. The MAF provides fund group, business line, and budget function code (BFC) data for all agencies in the Department.

FMS will send preliminary department level Summarized FACTS Data to OCFO via e-mail by February 8. The preliminary FACTS data is compiled using the ATBs and Notes submitted by the agencies as of February 1. Business line level Summarized FACTS Data is provided by FMS as additional information to assist the Department in reconciling its differences. FMS is not required to provide these lower level reports to the Department; therefore, FMS has not issued a due date by which it will provide the business line level data.

Upon receipt from FMS, OCFO will distribute the preliminary business line level Summarized FACTS Data to the agencies for review and incorporation in the AGWs. OCFO will also forward the Summarized FACTS Data to OIG. If any adjustments are required to the FACTS submissions, the agency should contact FMS and re-submit its revised FACTS ATB by February 22 and the revised FACTS Notes by February 23.

FMS will e-mail the **final** department level Summarized FACTS Data to OCFO on February 26. OCFO will forward the reports to OIG. *It is unlikely that the Department will receive the final business line level Summarized FACTS Data in time for the agencies to perform a thorough review. Therefore, it is very important to ensure that any adjustments made after February 1 to the FACTS ATBs and Notes are incorporated into the agency's AGWs and that the adjustments are transmitted successfully in FACTS.*

15.6.1 Distribution of Summarized FACTS Data

Each year, OCFO requests from Treasury a special run of the FACTS Summarized Data by bureau code/business-line. The following table is a consolidation of the tables presented earlier in the chapter and provides the recipient agency of the FACTS data by bureau code/business-line.

Business-line	Treasury Bureau Code	Business-line Description	Recipient Agency
01	1	Immediate Office of the Secretary	NFC
02	2	Departmental Administration	NFC
03	3	Office of Communications	NFC
04	4	Office of the Inspector General	NFC
05	5	Office of General Counsel	NFC
06	6	Economic Research Service	NFC
07	7	National Agricultural Statistics Service	NFC
08	8	Office of the Chief Economist	NFC
09	9	Agriculture Research Service	NFC
10	10	Cooperative State Research Education and	NFC
13	13	Animal Plant Health Inspection	NFC
14	14	Food Safety Inspection Service	NFC
15	15	Grain Inspection and Packers &	NFC
17	17	Agricultural Marketing Service	NFC
19	19	Farm Service Agency	AI Levine
20	21	Foreign Agricultural Service	NFC
22	24	Rural Business & Cooperative	NFC, Larry Pratt
23	24, 25, 26	Rural Development	Larry Pratt
24	25	Rural Housing & Community	NFC, Larry Pratt
26	26	Rural Utilities Service	NFC, Larry Pratt
27	27	Federal Crop Insurance Corporation	Mike Drewel
28	27	Risk Management Agency	NFC
29	28, 22	Commodity Credit Corporation	Ella Hughes-Bailey
31	35	Food and Nutrition Services	FNS
32	29	Food and Nutrition Service	FNS

Business-line	Treasury Bureau Code	Business-line Description	Recipient Agency
34	31	Forest Service	NFC
35	32	Natural Resources Conservation Service	NFC
46	32, 19	Farm Service Agency/Farm Loans Program	John McHale
47	36	Office of the Chief Financial Officer	NFC
48	37	National Appeals Division	NFC

15.7 PROCEDURES FOR VERIFICATION OF SUMMARIZED FACTS DATA

Treasury requires that each federal executive agency and department that submits FACTS ATBs and Notes, prepare and submit crosswalks to document the grouping of FACTS submitted SGL account balances with line items on the consolidated audited financial statements. These crosswalks are referred to as Account Groupings Worksheets (AGWs). As part of the verification process, agencies compare the financial statement account groupings with Summarized FACTS Data provided by FMS.

Three department level AGWs must be submitted to Treasury, OMB, and GAO to provide verification of the Department's balance sheet, statement of changes in net position, and statement of net cost. Treasury's guidance concerning these requirements can be found in I TFM 2-4000, Section 4050.

OCFO will provide each FACTS preparer with an Excel file for each business line reported by the agency. Each file consists of the AGWs for the balance sheet, statement of changes in net position, and statement of net cost. AGWs shall be prepared at the business line level to assist reporting component agencies in reconciling differences between Treasury's Summarized FACTS Data and the agency's financial statements. Reference the timetable on page 15-6 for the date the files will be sent to your agency's FACTS preparer.

15.7.1 AGW - Balance Sheet

The format of the AGW for the balance sheet is based on the balance sheet crosswalk provided in Exhibit 14F of chapter 14 of USDA's Financial Accounting and Standards Manual (FASM). One exception is that Treasury requires the components of cumulative results of operations to be listed separately in the AGW. In other words, all revenue, expense, gain, loss, prior period adjustment, and extraordinary item accounts that make up current year activity in cumulative results of operations must be reported separately in the AGW.

The first five columns of the AGW are formatted with the USDA balance sheet line numbers, line title, applicable SGL account numbers, and attributes; therefore, no input is required by the user for these columns. Instructions for the remaining columns are provided below. See Exhibit D for an example of the AGW. *Note: do not delete any line item that is not applicable to your agency. Simply leave the item blank.*

Column 6, Amount from Agency Financials.

For each line item reported in the agency's balance sheet, enter the balance of each SGL account that makes up that line item. The total of the SGL account balances should agree with the applicable line item presented in the agency's final balance sheet template. If an account balance applies to two or more line items in the balance sheet, break out the balance accordingly. *Note: revenue accounts should be broken out by exchange and nonexchange in the cumulative results of operations section of the balance sheet AGW. To avoid duplicate entry of data, these balances will be pulled into the statement of changes in net position AGW through formulas. It is important that the break out of exchange and non exchange balances in the AGW agree with the break out reported in FACTS Note 9, Exchange vs. Non Exchange Revenue, since Treasury uses this note to build its statement of changes in net position.* **This column should be completed, and an initial AGW sent to OCFO, by January 16, 2001.** OCFO will begin consolidating this column by mission area and verifying it against the mission area templates/CFO Vision statements. If audit adjustments are made after this time, the agency should notify OCFO to make arrangements for changing the AGWs.

Column 7, FACTS ATB Report (col. 1).

Using the preliminary FACTS ATB report provided by Treasury (see Exhibit A), enter the SGL account balances from **column one** of the FACTS ATB report onto the appropriate line items of the AGW. Where an SGL balance reported in the FACTS ATB report is reflected in two or more line items on the agency's balance sheet, break out the balance accordingly in the AGW (e.g.; entity vs. nonentity; covered vs. not covered). *Note: revenue accounts should be broken out by exchange and nonexchange in the cumulative results of operations section of the balance sheet AGW. To avoid duplicate entry of data, these balances will be pulled into the statement of changes in net position AGW through formulas. It is important that the break out of exchange and non exchange balances in the AGW agree with the break out reported in FACTS Note 9, Exchange vs. Non Exchange Revenue, since Treasury uses this note to build its statement of changes in net position.*

Column 8, Difference.

This column calculates any differences, by SGL account, between the agency balance sheet and column one of the FACTS ATB report.

Column 9, Ftnote.

Footnote for any differences in column 8, and provide an explanation of the difference at the bottom of the worksheet.

Column 10, Intra-Agency Eliminations.

Intra-agency eliminations are prepared when an agency has transactions between two funds within the agency. Enter the portion of any account balance that represents transactions with another fund in the same agency. **This column should be completed for the initial submission due to OCFO by January 16, 2001.**

Column 11, Intra-Mission Eliminations.

Intra-mission eliminations are prepared when an agency transacts business with another agency within its mission area. Enter the portion of any account balance that pertains to this type of

activity. **This column should be completed for the initial submission due to OCFO by January 16, 2001.**

Column 12, Inter-Mission Eliminations.

Inter-mission eliminations are prepared when an agency transacts business with an agency in another mission area within USDA. Enter the portion of any account balance that pertains to this type of activity. **This column should be completed for the initial submission due to OCFO by January 16, 2001.**

Column 13, F/S Eliminations Subtotal.

This column calculates the sum of columns 10, 11, and 12 to display the total amount of activity that occurred between USDA agencies.

Column 14, FACTS Report G12.

Using Treasury's FACTS ATB report, enter amounts from column 2, Intradepartmental Eliminations, into the AGW for each applicable SGL account.

Column 15, Difference.

This column calculates the difference between columns 13 and 15. Amounts reported in FACTS with the department code 12 should represent activity with other agencies within USDA. This should agree with amounts that were used by the agency in compiling its elimination entries for financial statement reporting.

15.7.2 AGW - Statement of Changes in Net Position

The format of the AGW for the statement of changes in net position is based on the statement of changes in net position crosswalk provided in Exhibit 14F of chapter 14 of the FASM. One exception is that Treasury requires a breakout of Net Cost of Operations by the individual SGL account balances; therefore, the AGW lists all of the accounts that could potentially comprise net cost of operations.

NOTE: Most of this AGW contains formulas that pull information from the balance sheet AGW; therefore, it is necessary to complete the balance sheet AGW prior to preparing the statement of changes in net position AGW. It is important that amounts reported for non exchange revenue in the AGW agree with amounts submitted in FACTS Note 9, Exchange vs. Non Exchange Revenue, as this note is used in compiling Treasury's statement of changes in net position.

The first four columns of the spreadsheet are formatted with the USDA financial statement line numbers, titles, respective SGL accounts, and attributes; therefore, no input is required by the user for these columns. Instructions for completing the remaining columns are provided below. See Exhibit E for an example of this AGW.

Column 5, Amount from Agency Financials.

This column should reflect the amounts reported in the agency's statement of changes in net position. The majority of account balances in this column contain formulas that pull amounts from the balance sheet AGW. The three line items that require input include: Net Results Not Affecting Net Position; line 6, Increase (Decrease) in Unexpended Appropriations; and line 8,

Net Position-Beginning of the Period. **This column should be completed, and an initial AGW sent to OCFO, by January 16, 2001.** OCFO will begin consolidating this column by mission area and verifying it against the mission area templates/CFO Vision statements. If audit adjustments are made after this time, the agency should notify OCFO to make arrangements for changing the AGWs.

Column 6, FACTS ATB Report.

Once compiled, the line items in this column should reflect column 1 of Treasury's FACTS Statement of Changes in Net Position (Exhibit H). The majority of account balances in this column contain formulas that pull amounts from the balance sheet AGW. The three line items that require input include: Net Results Not Affecting Net Position; line 6, Increase (Decrease) in Unexpended Appropriations; and line 8, Net Position-Beginning of the Period.

Column 7, Difference.

This column calculates any difference, by SGL account, between the agency prepared statement of changes in net position and Treasury's FACTS Statement of Changes in Net Position.

Column 8, Ftnote.

Provide a footnote for any difference in Column 7. Include an explanation at the bottom of the AGW.

Columns 9-13, Intra-USDA Eliminations and FACTS Report.

All of these columns include formulas that pull data from the balance sheet AGW. The purpose of these columns is to compare the amounts reported through FACTS as G12 with the amounts that were used to compile elimination entries for financial statement reporting.

Lastly, review the FACTS Statement of Changes in Net Position Report (see Exhibit H). If there is an amount in the line titled, "Unreconciled Transactions Affecting the Change in Net Position", and this was not explained by a difference in Column 7, include an explanation at the bottom of the AGW.

15.7.3 AGW - Net Cost

The AGW for net cost presents revenue and expense broken out by budget function code (BFC). The components of the AGW are very similar to the components of the footnote to the statement of net cost that is required by the OMB Technical Amendment dated January 7, 2000. Each agency should be able to derive the majority of this AGW from its footnote disclosure related to the statement of net cost. See Exhibit F for an example of the format of the AGW. Instructions for completing the AGW are provided below.

15.7.4 Gross Cost Section

Interdepartmental Cost Comparison

Column 1, Function, (BFC).

The BFCs specific to USDA are listed in this column. The MAF was used as the basis for obtaining the BFCs. Do not delete any BFCs that do not pertain to your agency. Simply leave these lines blank.

Column 2, Agency Records: Interdepartmental Costs (G not I2).

Report, by BFC, the amount of expense the agency incurred as a result of transactions with other federal agencies outside of the USDA. This information may be derived from the agency's footnote disclosure related to the statement of net cost. **This column should be completed, and an initial AGW sent to OCFO, by January 16, 2001.** OCFO will begin consolidating this column by mission area and verifying it against the mission area templates/CFO Vision statements. If audit adjustments are made after this time, the agency should notify OCFO to make arrangements for changing the AGWs.

Column 3, FACTS Net Cost Report (Column 4).

Enter, by BFC, the interdepartmental costs as reported in Treasury's FACTS Net Cost Report, Gross Cost Section, column four, Interdepartmental Amounts Included in Agency Gross Cost (see Exhibit G).

Column 4, Interdepartmental Cost Difference.

This column calculates the difference between interdepartmental costs as reported in the agency's financial statements and interdepartmental costs as reported in the FACTS Net Cost report (col. 2 - col. 3).

Column 5, Ftnote.

Include a footnote for any difference noted in column four, above. Provide an explanation for the difference at the bottom of the spreadsheet.

Gross Cost Comparison (net of G12)

Column 1, Agency Records: Gross Cost Public.

This column can be derived from the agency's footnote related to the statement of net cost. For each applicable BFC, enter the difference between total gross costs and intra-governmental gross cost as reported in the footnote. **This column should be completed, and an initial AGW sent to OCFO, by January 16, 2001.** OCFO will begin consolidating this column by mission area and verifying it against the mission area templates/CFO Vision statements. If audit adjustments are made after this time, the agency should notify OCFO to make arrangements for changing the AGWs.

Column 2, Agency Records: Interdepartmental Costs (G not I2).

This column contains formulas that pull data from column two of the Intragovernmental Cost Comparison section of this AGW (see above). No input is necessary for this column.

Column 3, FACTS Net Cost Report (Column 5).

Enter the amounts from Treasury's FACTS Net Cost Report, Gross Cost Section, Column five (see Exhibit G).

Column 4, Gross Cost Difference.

This column calculates the difference between total gross cost as reported in the agency's statement of net cost and total gross cost as reported in the FACTS Net Cost report.

Column 5, Ftnote.

Include a footnote for any difference noted in Column four, above. Provide an explanation for the difference at the bottom of the AGW.

15.7.5 Exchange Revenue Section

*Interdepartmental Exchange Revenue Comparison**Column 1, Function (BFC).*

The BFCs specific to USDA are listed in this column. The MAF was used as the basis for obtaining the BFCs. Do not delete any BFCs that do not pertain to your agency. Simply leave these lines blank.

Column 2, Agency Records: Interdepartmental Exchange Revenue (G not I2).

Report, by BFC, the amount of revenue the agency earned as a result of transactions with other federal agencies outside of the USDA. This information may be derived from the agency's footnote disclosure related to the statement of net cost. **This column should be completed, and an initial AGW sent to OCFO, by January 16, 2001.** OCFO will begin consolidating this column by mission area and verifying it against the mission area templates/CFO Vision statements. If audit adjustments are made after this time, the agency should notify OCFO to make arrangements for changing the AGWs.

Column 3, FACTS Net Cost Report (column 4).

Enter the amounts from column four of Treasury's FACTS Net Cost Report, Exchange Revenue Section (see Exhibit G).

Column 4, Interdepartmental Exchange Revenue Difference.

This column calculates the difference between interdepartmental exchange revenue as reported in the agency's statement of net cost footnote and interdepartmental revenue as reported in the FACTS Net Cost report.

Column 5, Ftnote.

Enter a footnote for any difference noted in column four, above. Provide an explanation of the difference at the bottom of the AGW.

Total Exchange Revenue Comparison (Net of G12)

Column 1, Agency Records: Exchange Revenue, Public.

This column reports the amount of exchange revenue resulting from transactions with nonfederal sources. Amounts for this column can be derived from the agency's footnote related to the statement of net cost. For each applicable BFC, enter the difference between total earned revenue and intra-governmental earned revenue as reported in the footnote. **This column should be completed, and an initial AGW sent to OCFO, by January 16, 2001.** OCFO will begin consolidating this column by mission area and verifying it against the mission area templates/CFO Vision statements. If audit adjustments are made after this time, the agency should notify OCFO to make arrangements for changing the AGWs.

Column 2, Agency Records: Interdepartmental Exchange Revenue (G not 12).

This column reflects the same information that was entered in column two of the Interdepartmental Exchange Revenue Comparison section. This column will compile automatically.

Column 3, FACTS Net Cost Report (Column 5).

Enter the amounts provided in column 5 of Treasury's FACTS Net Cost report, Exchange Revenue Section (see Exhibit G).

Column 4, Exchange Revenue Difference.

This column calculates the difference between exchange revenue reported in the agency's statement of net cost and exchange revenue reported in Treasury's FACTS Net Cost report.

Column 5, Ftnote.

Include a footnote for any difference in column four, above. An explanation should be provided at the bottom of the AGW.

15.7.6 Summary Section

This section automatically summarizes the above information to present total net cost as reported in the agency's statement of net cost and total net cost as reported in the FACTS Statement of Net Cost. Provide an explanation at the bottom of the AGW for any difference that was not already annotated in one of the sections above.

Note: If an agency reports both exchange and nonexchange revenue in the same SGL account, the agency should report the proper breakout in FACTS Note 9, Exchange vs. Nonexchange Revenue. Treasury will use this information to obtain the correct amount of exchange revenue to compile its FACTS Statement of Net Cost.

15.7.7 Schedule of Differences between the ATB data and the FACTS Notes report

One of the cross checks that Treasury performs is to compare the totals on the FACTS NOTES reports to the respective SGL account balances in the ATBs. In this regard, the FACTS NOTES reports should support the SGL account balances as submitted in the ATBs. The report provided by Treasury lists line items in the FACTS Notes that do not agree with related SGL accounts in the ATB submission. The FACTS preparer's responsibility during the initial analysis is to adjust either the FACTS Notes or the ATB, as appropriate. If there are any remaining

differences, every effort should be made to work with the FMS representative to resolve the differences. Any differences should be explained in an attachment to the Schedule of Differences report and submitted to OCFO along with the AGWs.

Although there is no report from Treasury that compares agency financial statement footnotes with FACTS submitted footnotes, FACTS preparers should ensure that information reported via the FACTS Intranet application reflects information in the agency's financial statement footnotes. Any differences should be explained in an attachment to the Schedule of Differences report and submitted to OCFO along with the AGWs.

15.7.8 Where to send the AGWs

FACTS preparers should send all business line level AGWs directly to OCFO. OCFO will combine applicable business lines into consolidated mission level AGWs and forward these to the mission area contacts and OIG for review. Any discrepancies found by the mission area reviewer should be coordinated directly with the agency/NFC. If a revision is necessary, the agency/NFC shall send the revised business line level AGW back to OCFO. OCFO will revise the consolidated mission level AGW and forward it to the OIG and the mission area contact.

15.7.9 Summary of AGW Submission Dates:

Date	Item
01/16/01	Agencies/NFC submit initial business line level AGWs with columns completed for "Agency Financials" and "Within-USDA Transactions" to OCFO.
02/16/01	Agencies/NFC submit business line level AGWs with all columns completed to OCFO. OCFO forwards to OIG.
02/20/01	OCFO provides mission area contacts with consolidated mission level AGWs for review/approval.
02/23/01	Mission area contacts e-mail approval of AGWs to OCFO, or agencies send revised business line level AGWs to OCFO. OCFO forwards revised AGWs to OIG.
02/27/01	OCFO submits consolidated department level AGWs to OIG.
03/02/01	OCFO submits final consolidated department AGW to FMS, GAO, and OMB. OIG submits agreed-upon procedures report to FMS, GAO, and OMB.

15.7.10 OCFO AGW Submission Contacts:

The following chart gives the OCFO/FSRAD contact by mission area. Agencies should send business line level AGWs to the FSRAD contact for their mission area:

Mission Area	FSRAD Contact	Phone Number	E-mail Address
FFAS	Barbara Blackwell	(202) 720-9984	Bblackwell@cfo.usda.gov
NRE	Barbara Blackwell	(202) 720-9984	Bblackwell@cfo.usda.gov
Food Safety	Kevin Close	(202) 720-0990	Kclose@cfo.usda.gov
RD	Kevin Close	(202) 720-0990	Kclose@cfo.usda.gov
FNS	Robert Darragh	(202) 720-0994	Rdarragh@cfo.usda.gov

MRP	Robert Darragh	(202) 720-0994	Rdarragh@cfo.usda.gov
REE	Robert Darragh	(202) 720-0994	Rdarragh@cfo.usda.gov
Other Services	Robert Darragh	(202) 720-0994	Rdarragh@cfo.usda.gov

15.8 **OIG AUDITOR AGREED-UPON PROCEDURES**

Agreed Upon Procedures To Be Performed by OIG for Verification of Summarized FACTS Data to the Agency Consolidated Financial Statements

Per I TFM 2-4000, the FACTS verification process must be done in coordination with OIG. The TFM outlines certain agreed-upon procedures that are intended to identify any exceptions to the agencies' completion of the verification steps discussed earlier. The OIG is not expected to duplicate explanations for differences previously identified and explained by the agencies in the AGWs.

The OIG FACTS workgroup representative will receive electronic files of the agencies' business line level AGWs, the department wide consolidated AGW, and the preliminary and final Summarized FACTS Data. OCFO will forward all of the above files to OIG upon receipt from the agencies and FMS.

The following agreed-upon procedures should be completed by OIG. Although USDA has elected to prepare the AGWs at the business line level, the TFM requires agreed-upon procedures to be performed on the department consolidated AGWs only.

- Compare the amounts for each line item included in the Department's consolidated audited balance sheet and statement of changes in net position with the line item amounts, SGL account balances, and differences annotated on the consolidated AGWs. Explain any exceptions identified.
- Compare all of the SGL account balances listed on the Summarized FACTS Data ATB to the related amounts on the Department consolidated AGWs. Determine that there are no SGL account balances on the AGWs that are not on the FACTS ATB. Explain any exceptions that are identified.
- Foot and Crossfoot the Department consolidated AGWs. Explain any exceptions that are identified.
- In the Department consolidated AGW, read the explanations for differences between agency financial statements and the Summarized FACTS Data. Check for consistency by reviewing the explanations identified by the agencies on the business line level AGWs. Explain any exceptions identified.
- Read the Department consolidated FACTS Statement of Operations and Changes in Net Position report to determine if there is an amount in column 3 of the line item titled, "Unreconciled Transactions Affecting the Change in Net Position". If there is an amount,

- compare this to the explanation provided by the agency, and explain any exception identified.
- Trace amounts listed as "Net Cost from Agency Financials" on the Department level consolidated AGW to net cost as reported in the Department wide consolidated audited financial statements. Explain any exceptions identified.
 - Compare the following elements of the Department wide consolidated audited statement of net cost and related footnote to amounts reported in the statement of net cost AGW:
 - (1) Gross Cost
 - (2) Interdepartmental amounts included in gross cost
 - (3) Earned Revenue
 - (4) Interdepartmental amounts included in earned revenue
 - Compare the data in the FACTS Notes report to the footnotes or other disclosures in the consolidated audited financial statements. Explain any differences not identified by the agency.

A copy of the agreed-upon procedures report with an attached copy of the reviewed Department wide consolidated AGWs, as well as exceptions identified, should be submitted by OIG to FMS, GAO, and OMB by March 2, 2001.

EXHIBIT A: FACTS BALANCE

FACTS Balance

BL xxxx

Fiscal Year xxxx

SGL Account	Combined	Intradepartmental Eliminations			Department ATB	
	Amount	D/C	Amount	D/C	Amount	D/C
1010	19,847,138,142	D			19,847,138,142	D
1310N	251,618,592	D			251,618,592	D
1319N	2,030,373	C			2,030,373	C
1340N	28,314,865	D			28,315,865	D
1349N	398,263	C			398,263	C
1410G	159,478,704	D	159,478,704	D		
1410N	2,608,842	D			2,608,842	D
1561N	14,302,758	D			14,302,758	D
1569N	14,302,758	C			14,302,758	C
1750N	19,846,112	D			19,846,112	D
1759N	12,836,880	C			12,836,880	C
2110N	2,185,212,035	C			2,185,212,035	C
2210N	5,299,472	C			5,299,472	C
2225G	9,461,482	C			9,461,482	C
2310N	211,329	C			211,329	C
2400N	71,737,861	C			71,737,861	C
2650N	5,344,942	C			5,344,942	C
2960N	232,686	C			232,686	C
2980G	26,773,659	C			26,773,659	C
3100	17,998,014,917	C			17,998,014,917	C
3310	15,048,155	D			15,048,155	D
3320	44	C			44	C
5200N	64,237,822	C			64,237,822	C
5310N	3,452,497	C			3,452,497	C
5320N	2,582,039	C			2,582,039	C
5700	32,109,379,409	C			32,109,379,409	C
5780G	656,802,421	C	656,802,421	C		
5900N	729,394	C			729,394	C
5990N	6,763,931	D			6,763,931	D
6100G	18,681,335	D	6,293,015	D	12,388,320	D
6100N	32,154,409,169	D			32,154,409,169	D
6400G	516,807	D			516,807	D
6730G	656,802,421	D	656,802,421	D		
6800N	6,885,153	C			6,885,153	C
7400N	183,119	D			183,119	D
7600N	212,484	D		323,595		D

EXHIBIT B: SUMMARIZED FACTS DATA - NOTES REPORT

Note: This is an example of the FACTS Notes report. It does not include all FACTS Notes.

NOTE 3. FUND BALANCE WITH TREASURY

BL xxxx

Fiscal Year 2000

	Amount
A. Fund Balance per Treasury	19,847,138,142
B. Adjustments	
C. Adjusted Fund Balance with Treasury	19,847,138,142
D. SGL 1010 from ATB(s) Submitted	19,847,138,142
E. Unreconciled Difference Between ATB data	0

NOTE 5. PROPERTY, PLANT AND EQUIPMENT

BL xxxx

Fiscal Year 2000

	PP&E	ACCUMULATED DEPRECIATION AMORTIZATION DEPLETION	NET
A. Property, Plant and Equipment			
1. Balance as of September 30, 1999	21,402,014	13,462,354	7,939,660
2. Prior Period Adjustments to PP&E Correction of Errors			
3. Prior Period Adjustments to PP&E Change in Accounting Principle			
4. Corrected Beginning Balance	21,402,014	13,462,354	7,939,660
5. Capitalized Acquisitions			
6. Deletions from Balance Sheet	1,555,901	625,475	930,426
7. Revaluations			
8. Stewardship Reclassifications			
9. Current Year Depreciation Expense			
10. Balance as of September 30, 2000	19,846,113	12,836,879	7,009,234
11. SGL Data from ATB(s) Submitted	19,846,112	12,836,880	7,009,232
B. Unreconciled Difference Between ATB Data	1	-1	2

EXHIBIT C: SCHEDULE OF DIFFERENCES IN SGL ACCOUNTS**EXHIBIT C****Schedule of Difference in SGL Accounts between the ATB Data and the NOTES Data****BL xxxx****Fiscal Year 2000**

SGL Account	ATB Data	NOTES Report Data	Difference
1010 Fund Balance with Treasury	19,847,138,142.00	19,847,138,142.00	0
1190N Cash	0.00	0.00	0
1195N Other Monetary Assets	0.00	0.00	0
1310N Accounts Receivable - Non-Gov	251,618,592.00	251,618,591.00	1
1319N Allowance for Loss on A/R - Non-Gov	2,030,373.00	2,030,374.00	-1
1340N Interest Receivable - Non-Gov	28,314,865.00	28,314,865.00	0
1349N Allowance for Loss on Int. Rec. - Non-Gov	398,263.00	398,263.00	0
Net Federal Debt Securities Held as Investments in Government Accounts	0.00	0.00	0
1840N Other Natural Resources	0.00	0.00	0
1890N Other General Property, Plant & Equipment	0.00	0.00	0
All Property, Plant & Equipment	19,846,112.00	19,846,112.00	0
All Property, Plant & Equipment	12,836,880.00	12,836,880.00	0
1990N Other Assets - Non-Gov	0.00	0.00	0
2180N Loan Guaranty Liability	0.00	0.00	0
2190N Other Accrued Liabilities - Non-Gov	0.00	0.00	0
2220N Accrued Unfunded Liabilities - Non-Gov	9,461,482.00	9,461,482.00	0
Securities Issued by Federal Agencies under General and Special Financing Authority, Net	0.00	0.00	0
2610N Retirement Plans - Non-Gov	0.00	0.00	0
2620N Insurance Plans - Non-Gov	0.00	0.00	0
2690N Other Actuarial Liabilities	5,344,942.00	5,344,942.00	0
2990N Other Liabilities - Non-Gov	0.00	0.00	0
5320N Penalties and Fines Revenue - Non-Gov	2,582,039.00	2,582,039.00	0
5329N Contra Revenue for Penalties and Fines - Non-Gov	0.00	0.00	0
Total Tax Revenues - Non-Gov	0.00	0.00	0
5890N Tax Revenue Refunds - Non-Gov	0.00	0.00	0
6790N Other Expenses Not Requiring Budgetary Resources - Non-Gov	0.00	0.00	0
7190N Other Gains - Non-Gov	0.00	0.00	0
7290N Other Losses - Non-Gov	0.00	0.00	0
7400N Prior Period Adjustments - Non-Gov	-183,119.00	-183,119.00	0

EXHIBIT D: BALANCE SHEET

EXHIBIT D: Account Grouping Worksheet for: Balance Sheet																
BU#	XXX															
Bureau	XX	(1) USDA Line No.	(2) Line Title	(3) SGL Acct. No.	(4) Entity/ Nm	(5) Covered/ Nt Covered	(6) Amount From Agency Financials	(7) FACTS ATB Report Cd. 1	(8) Diff	(9) Rt. nce	(10) Intra- Agency Elim	(11) Intra- Mission Elim	(12) Inter- Mission Elim	(13) F/S Elim Subtotal	(14) FACTS Report G12	(15) Diff
ASSETS																
1 Entity Assets																
1A Intragovernmental / Federal																
		1A1	Fund Balance with Treasury	1010 E					0							0
		1A2	Investments	1340G E												
		1A2		1349G E												
		1A2		1610G E												
		1A2		1611G E												
		1A2		1612G E												
		1A2		1613G E												
		1A2		1620G E												
		1A2		1621G E												
		1A2		1622G E												
		1A2		1623G E												
		1A2		1690G E												
			Total Investments				0	0	0		0	0	0	0	0	
		1A3	Accounts Receivable, Net	1310G E												
		1A3		1319G E												
		1A3		1330G E												
		1A3		1340G E												
		1A3		1349G E												
			Total Accounts Receivable, Net				0	0	0		0	0	0	0	0	
		1A4	Other Assets	1340G E												
		1A4		1349G E												
		1A4		1350G E												
		1A4		1359G E												
		1A4		1410G E												
		1A4		1450G E												
		1A4		1920G E												
		1A4		1921G E												
		1A4		1922G E												
		1A4		1990G E												
			Total Other Assets				0	0	0		0	0	0	0	0	
		1B	Total Federal Assets for Use by Entity				0	0	0		0	0	0	0	0	
1C Non-Federal																
		1C1	Investments	1340N E												
		1C1		1349N E												
		1C1		1620N E												
		1C1		1621N E												
		1C1		1622N E												
		1C1		1623N E												
		1C1		1690N E												
			Total Investments				0	0	0							
		1C2	Accounts Receivable, Net	1310N E												
		1C2		1319N E												
		1C2		1340N E												
		1C2		1349N E												
			Total Accounts Receivable, Net				0	0	0							

EXHIBIT D (Cont.)

EXHIBIT D (cont.)

Account Grouping Worksheet for:

Balance Sheet

BU# XXXX

Bureau XX

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
USDA		SGL	Entity	Covered	Amount	FACTS			Intra	Intra	Intra	F/S	FACTS	
Line	Line	Acct.	Non	Not Cover	From	ATB			Agency	Mission	Mission	Elim	Report	
No.	Title	No.			Agency	Report	Diff.	Pt. nte	Elim	Elim	Elim	Subtd	Gr2	Diff.
					Financials	Col. 1								
1C345	1C3 Credit Program	1340N E												
1C45	Related Foreclosed	1340N E												
1C345	1C4 Domestic Co	1350N E												
1C45	1C5 Other Foreign	1350N E												
1C3		1360N E												
1C345		1551N E												
1C345		1552N E												
	Total Loans Receivable and Related F					0	0	0						
106	Cash and Other Mo	1110N E												
106		1120N E												
106		1130N E												
106		1140N E												
106		1150N E												
106		1200N E												
	Total Cash and Other Monetary Assets					0	0	0						
1C7	Inventory and Related	1511N E												
1C7		1512N E												
1C7		1513N E												
1C7		1521N E												
1C7		1522N E												
1C7		1523N E												
1C7		1524N E												
1C7		1525N E												
1C7		1526N E												
1C7		1527N E												
1C7		1528N E												
1C7		1541N E												
1C7		1542N E												
1C7		1543N E												
1C7		1551N E												
1C7		1552N E												
1C7		1571N E												
1C7		1572N E												
1C7		1591N E												
1C7		1592N E												
	Total Inventory and Related Property					0	0	0						
108	General Property, P	1711N												
108		1712N												
108		1713N												
108		1720N												
108		1730N												
108		1731N												
108		1740N												
108		1741N												
108		1750N												
108		1751N												
108		1810N												
108		1811N												
108		1820N												
108		1821N												
108		1830N												

EXHIBIT D (Cont.)

EXHIBIT D (cont.)															
Account Grouping Worksheet for:															
Balance Sheet															
BU# XXXX															
Bureau XX															
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	USDA		SQL			Amount	FACTS								
	Line	Line	Acct.	Entity/	Covered	From	ATB								
	No.	Title	No.	Non	Not Covered	Agency	Report	Col.	Diff.	Ptote	Intra	Intra	Inter	F/S	FACTS
						Financials					Agency	Mission	Mission	Elim	Report
											Elim	Elim	Elim	Subtotal	Gr2
															Diff.
	103		133N	E											
	103		134N	E											
	103		134N	E											
	103		134N	E											
		Total General Property, Plant and Equip					0	0	0						
	103	Other Assets	141N	E											
	103		142N	E											
	103		142N	E											
		Total Other Assets					0	0	0						
10		Total Assets for Use by Entity					0	0	0		0	0	0	0	0
2 Assets Not for Use by Entity															
2A	Federal														
2A1	Fund Balance with		1010 N												
2A2	Accounts Recd		1310G N												
2A2			1310G N												
2A2			1340G N												
2A2			1340G N												
		Total Accounts Receivable, Net					0	0	0		0	0	0	0	0
2A3	Other Assets		1410G N												
2A3			1420G N												
2A3			1420G N												
		Total Other Assets					0	0	0		0	0	0	0	0
2B		Total Federal Assets Not for Use by E					0	0	0		0	0	0	0	0
2C	Non-Federal														
2C1	Accounts Recd		1310N N												
2C1			1310N N												
2C1			1340N N												
2C1			1340N N												
		Total Accounts Receivable, Net					0	0	0						
	Taxes Receivable		1310N N												
			1340N N												
		Total Taxes Receivable					0	0	0						
2C2	Cash and Other N		1110N N												
2C2			1120N N												
2C2			1120N N												
2C2			1120N N												
2C2			1200N N												
2C2			1530N N												
2C2			1530N N												
		Total Cash and Other Monetary Asset					0	0	0						
2C3	Other Assets		1410N N												
2C3			1420N N												
2C3			1420N N												
		Total Other Assets					0	0	0						
2D		Total Assets Not for Use by Entity					0	0	0		0	0	0	0	0
3	Total Assets						0	0	0		0	0	0	0	0

EXHIBIT D (Cont.)

EXHIBIT D (cont.)															
Account Grouping Worksheet for:															
Balance Sheet															
BU#	XXXX														
Bureau	XX														
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	USDA		SGL	Entity/	Covered/	Amount	FACTS								
	Line	Line	Acct.	Non	Not Covered	From	ATB			Intra	Intra	Inter	F/S	FACTS	
	No.	Title	No.			Agency	Report			Agency	Mission	Mission	Elim	Report	
						Financials	Col. 1	Dif.	Pt. note	Elim	Elim	Elim	Subtotal	Col. 2	Dif.
LIABILITIES															
4 Liabilities Covered by Budgetary Resources															
4A	Federal														
	4A1	Accounts Payable	2110G		C										
	4A1		2120G		C										
	4A1		2140G		C										
	4A1		2150G		C										
		Total Accounts Payable				0	0	0		0	0	0	0	0	
	4A2	Debt	2140G		C										
	4A2		2510G		C										
	4A2		2520G		C										
	4A2		2530G		C										
	4A2		2540G		C										
	4A2		2550G		C										
		Total Debt				0	0	0		0	0	0	0	0	
	4A3	Liability for Environ	2555G		C										
		Total Liability for Environmental Cleanup				0	0	0		0	0	0	0	0	
	4A4	Resources Payable	2570G		C										
		Current Period Results of Operations (Relates to Liquidating Fund A)	5200G											0	0
			5200N											0	0
			5310G											0	0
			5310N											0	0
			5730G											0	0
			5900G											0	0
			5900N											0	0
			5990G											0	0
			6100G											0	0
			6100N											0	0
			6310G											0	0
			6330N											0	0
			6720N											0	0
		Total Resources Payable to Treasury				0	0	0		0	0	0	0	0	
	4A5	Other Liabilities	2130G		C										
			2160G		C										
			2210G		C										
			2310G		C										
			2320G		C										
			2400G		C										
			2520G		C										
			2530G		C										
			2540G		C										
			2550G		C										
			2560G		C										
			2590G		C										
		Current Period Results of Operations (Relates to Liquidating Fund A)	5200G												
			5200N												
			5310G												
			5310N												

EXHIBIT D (Cont.)

EXHIBIT D(cont.)

Account Grouping Worksheet for:
Balance Sheet

BL#	WKK	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Bureau	WKK	USDA line No.	line Title	SQL Acct. No.	Entity/ Nm	Covered/ Not Covered	Amount From Agency Financials	FACTS ATB Report Qtr. 1	Dif.	Rt. note	Intra- Agency Btm	Intra- Mission Btm	Intra- Mission Btm	F/S Btm Subtotal	FACTS Report Qtr. 2	Dif.
				5730G												
				5900G												
				5900N												
				5900N												
				6100G												
				6100N												
				6310G												
				6330N												
				6720N												
				2900G, Net				0	0		0	0	0	0	0	0
			Total Other Liabilities					0	0	0	0	0	0	0	0	0
4B			Total Federal					0	0	0	0	0	0	0	0	0
4C			Non-Federal													
		4C1	Accounts Payable	2110N		C										
		4C1		2120N		C										
		4C1		2140N		C										
			Total Accounts Payable					0	0	0						
		4C23	4C2 Debt; 4C3. ES	2180N		C										
		4C23	Loan and Foreign C	2140N		C										
		4C2		2630N		C										
		4C2		2640N		C										
		4C23		2680N		C										
			Total Debt Held by the Public					0	0	0						
			Federal Employee and Veteran's	2610N		C										
				2620N		C										
				2630N		C										
			Total Federal Employee and Veteran's					0	0	0						
		4C4	Liabilities for Environmental Cleanup	2905N		C										
			Total Liabilities for Environmental Cleanup					0	0	0						
		4C5	Other Liabilities	2130N		C										
		4C5		2190N		C										
		4C5		2210N		C										
		4C5		2310N		C										
		4C5		2320N		C										
		4C5		2400N		C										
		4C5		2610N		C										
		4C5		2920N		C										
		4C5		2940N		C										
		4C5		2990N		C										
			Current Period Results of Operations (Related to Liquidating Fund A)													
				5200G												
				5200N												
				5310G												
				5310N												
				5730G												
				5900G												
				5900N												
				5900G												
				6100G												
				6100N												

EXHIBIT D (Cont.)

EXHIBIT D(cont.) Account Grouping Worksheet for: Balance Sheet																
BL#	%%%															
Bureau	%%	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		USDA		SGL			Amount	FACTS								
		Line	Line	Acct.	Entity/	Covered/	From	ATB								
		Nb.	Title	Nb.	Nbr	Nbr	Agency	Report								
							Financials	Col. 1	Diff	Rt. note						
				6310G												
				6720N												
				2990N	Net			0	0							
			Total Other Liabilities					0	0	0						
40			Total Liabilities Covered by Budgetary Resources					0	0	0	0	0	0	0	0	
5 Liabilities Not Covered by Budgetary Resources																
5A	Federal															
5A1	Accounts Payable?	this line						0	0	0	0	0	0	0	0	
	Total Accounts Payable							0	0	0	0	0	0	0	0	
5A2	Debt		2140G		NC											
5A2			2510G		NC											
5A2			2520G		NC											
5A2			2540G		NC											
5A2			2590G		NC											
	Total Debt							0	0	0	0	0	0	0	0	
5A8	Liabilities for Environment		2995G		NC											
	Total Environmental Cleanup Cost							0	0	0	0	0	0	0	0	
5A4	Accrued FECA Bills		2225G		NC											
	Total FECA Bills															
5A6	Other Liabilities		2190G		NC											
			2320G		NC											
			2400G		NC											
			2920G		NC											
			2930G		NC											
			2940G		NC											
			2980G		NC											
			2990G		NC											
			2990G		NC											
	Total Other Liabilities							0	0	0	0	0	0	0	0	
5B	Total Federal							0	0	0	0	0	0	0	0	
5C	Non-Federal															
5C1	Accounts Payable?	this line						0	0	0						
	Total Accounts Payable															
5C2	Debt Held by the Public		2140N		NC											
			2530N		NC											
			2540N		NC											
			2590N		NC											
	Total Debt Held by the Public							0	0	0						
	Federal Employee		2610N		NC											
			2620N		NC											
	Total Federal Employee and Veterans							0	0	0						
5C3	Liabilities for Environment		2995G		NC											
	Total Environmental Cleanup Cost							0	0	0						
5C4	Unfunded Leave		2220N		NC											
	Total Unfunded Leave Liability							0	0	0						
5C5	FECA Liability		2650N		NC											
	Total FECA Liability							0	0	0						
5C6	Other Liabilities		2190N		NC											

EXHIBIT D (Cont.)

EXHIBIT D (cont.)

Account Grouping Worksheet for:

Balance Sheet

BL# %%%

Bureau %%

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	USDA		SGL	Entity/	Covered/	Amount	FACTS								
	Line	Line	Acct.	Num	Yr Covered	From	ATB			Intra-	Intra-	Inter-	F/S	FACTS	
	No.	Title	No.			Agency	Report	Diff	Pctd	Agency	Mission	Mission	Elim	Report	Diff
						Financials	Code			Elim	Elim	Elim	Subtotal	Gr2	
	505		2400N		NC										
	505		2910N		NC										
	505		2920N		NC										
	505		2940N		NC										
	505		2980N		NC										
	505		2990N		NC										
	505		2990N		NC										
		Total Other Liabilities					0	0	0						
50		Total Liabilities Not Covered by Budgetary Resources					0	0	0	0	0	0	0	0	
6	Total Liabilities						0	0	0	0	0	0	0	0	
7	Unexpected Appropriations		3100												
			3105												
8	Cumulative Results of Operations:														
			3310BB												
			3310CY Activity												
			5100G												
			5100N												
			5109G												
			5109N												
			5200G												
			5200N												
			5209G												
			5209N												
			5310G Exchange												
			5310G NonExchange												
			5310N												
			5319G Exchange												
			5319G NonExchange												
			5319N												
			5320N												
			5329N												
			5600N												
			5609N												
			5600N												
			5609N												
			5610N												
			5619N												
			5700												
			5799												
			5720G												
			5730G												
			5780G												
			5790G												
			5799G												
			5800G Exchange												
			5800G NonExchange												

EXHIBIT D (Cont.)

EXHIBIT D(cont.)																
Account Grouping Worksheet for:																
Balance Sheet																
BL#	XXXX															
Bureau	XX	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		USDA		SGL			Amount	FACTS								
		Line	Line	Acct.	Entity/	Covered/	From	ATB			Intra	Intra	Inter	F/S	FACTS	
		No.	Title	No.	Non	Not Covered	Agency	Report	Col. 1	Diff.	Agency	Mission	Mission	Elim	Report	Diff.
							Financials				Elim	Elim	Elim	Subtotal	GL2	
				5900	N	Non Exchange										
				5909	G	Exchange										
				5909	G	NonExchange										
				5909	N	Exchange										
				5909	N	NonExchange										
				5990	G	Exchange										
				5990	G	NonExchange										
				5990	N	Exchange										
				5990	N	NonExchange										
				6100	G											
				6100	N											
				6190	G											
				6190	N											
				6199	G											
				6310	G											
				6320	G											
				6320	N											
				6330	G											
				6330	N											
				6400	G											
				6600	G											
				6600	N											
				6600	G											
				6600	N											
				6710	N											
				6720	N											
				6730	G											
				6790	G											
				6790	N											
				6800	G											
				6800	N											
				6900	G											
				6900	N											
				7110	G											
				7110	N											
				7190	G	Exchange										
				7190	N	Exchange										
				7210	G											
				7290	G	Exchange										
				7290	N	Exchange										
				7300	N											
				7400	G											
				7500	G	Exchange										
				7500	G	NonExchange										
				7500	N	Exchange										
				7500	N	NonExchange										
				7600	N											
				8 Total Cumulative Results of Operations												
				9 Total Net Position												
				10 Total Liabilities and Net Position												

EXHIBIT E: STATEMENT OF CHANGES IN NET POSITION

Exhibit E

Account Groupings Worksheet for:

Statement of Changes in Net Position

BL# XXXX

Bur XX

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
USDA		SGL		Amount	FACTS			Intra	Intra	Inter-	F/S	FACTS	
Line	Line	Acct	Addl	From	ATB	Diff	Fnote	Agency	Mission	Mission	Elim	Report	Diff
No	Title	No	Info	Agency	Rpt.			Elim	Elim	Elim	Subtotal	G12	
	1 Net Cost of Operations												
		5100 G			0	0	0		0	0	0	0	0
		5100 N			0	0	0						
		5109 G			0	0	0		0	0	0	0	0
		5109 N			0	0	0						
		5200 G			0	0	0		0	0	0	0	0
		5200 N			0	0	0						
		5209 G			0	0	0		0	0	0	0	0
		5209 N			0	0	0						
		5310 G Exchange			0	0	0		0	0	0	0	0
		5310 N			0	0	0						
		5319 G Exchange			0	0	0		0	0	0	0	0
		5319 N			0	0	0						
		5500 N			0	0	0						
		5509 N			0	0	0						
		5500 G Exchange			0	0	0		0	0	0	0	0
		5500 N Exchange			0	0	0						
		5509 G Exchange			0	0	0		0	0	0	0	0
		5509 N Exchange			0	0	0						
		5590 G Exchange			0	0	0		0	0	0	0	0
		5590 N Exchange			0	0	0						
		6100 G			0	0	0		0	0	0	0	0
		6100 N			0	0	0						
		6190 G			0	0	0		0	0	0	0	0
		6190 N			0	0	0						
		6199 G			0	0	0		0	0	0	0	0
		6199 N			0	0	0						
		6310 G			0	0	0		0	0	0	0	0
		6320 G			0	0	0		0	0	0	0	0
		6320 N			0	0	0						
		6330 G			0	0	0		0	0	0	0	0
		6330 N			0	0	0						
		6400 G			0	0	0		0	0	0	0	0
		6400 N			0	0	0						
		6500 G			0	0	0		0	0	0	0	0
		6500 N			0	0	0						
		6500 G			0	0	0		0	0	0	0	0
		6500 N			0	0	0						
		6710 N			0	0	0						
		6720 N			0	0	0						
		6730 G			0	0	0		0	0	0	0	0
		6790 G			0	0	0		0	0	0	0	0
		6790 N			0	0	0						
		6800 G			0	0	0		0	0	0	0	0
		6800 N			0	0	0						
		6850 G			0	0	0						
		6800 G			0	0	0		0	0	0	0	0

EXHIBIT E (Cont.)

EXHIBIT E (cont.)

Account Groupings Worksheet for:
Statement of Changes in Net Position

BL XXXX

Bur XXX

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SDA in No	Line Title	SGL Account No	Addl Info	Amount From Agency Financials	FACTS ATB Rpt.	Dif	Pnote	Intra- Agency Elim	Intra- Mission Elim	Inter- Mission Elim	F/S Elim Subtotal	FACTS Report G12	Dif
		7190 N		0	0	0							
		7210 G		0	0	0		0	0	0	0	0	0
		7210 N		0	0	0							
		7290 G		0	0	0		0	0	0	0	0	0
		7290 N		0	0	0							
		7300 N		0	0	0							
		7500 G		0	0	0		0	0	0	0	0	0
		7500 N		0	0	0							
		7600 N		0	0	0							
Total Net Cost of Operations		Amount Reported		0	0	0							
2 Financing Sources (other than exchange revenues:)													
2A	Appropriations Used												
	5700			0	0	0							
	5799			0	0	0							
2B	Taxes (and other nonexchange revenue)												
	5310 G Nonexchange			0	0	0		0	0	0	0	0	0
	5310 N			0	0	0							
	5319 G Nonexchange			0	0	0		0	0	0	0	0	0
	5320 N			0	0	0							
	5329 N			0	0	0							
	5900 G Nonexchange			0	0	0		0	0	0	0	0	0
	5900 N Nonexchange			0	0	0							
	5909 G Nonexchange			0	0	0		0	0	0	0	0	0
	5909 N Nonexchange			0	0	0							
	5990 G Nonexchange			0	0	0		0	0	0	0	0	0
	5990 N Nonexchange			0	0	0							
2C	Donations (nonexchange revenue)												
	5600 N			0	0	0							
	5609 N			0	0	0							
	5610 N			0	0	0							
	5619 N			0	0	0							
2D	Imputed Financing												
	5780 G			0	0	0		0	0	0	0	0	0
2E	Transfers-In												
	5720 G			0	0	0		0	0	0	0	0	0
2F	Transfers-Out												
	5730 G			0	0	0		0	0	0	0	0	0
2G	Other												
	5790 G			0	0	0		0	0	0	0	0	0
	7500 G Nonexchange			0	0	0		0	0	0	0	0	0

EXHIBIT E (Cont.)

EXHIBIT E (cont.)

Account Groupings Worksheet for:
Statement of Changes in Net Position
BLXXX
BurXX

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
USDA Line No	Line Title	SGL Acct No	Add'l Info	Amount From Agency Financials	FACTS ATB Rpt.	Diff	Pnote	Intra- Agency Elim	Intra- Mission Elim	Inter- Mission Elim	F/S Elim Subtotal	FACTS Report G12	Diff
		7500G Nonexchange		0	0	0		0	0	0	0	0	0
		7500N Nonexchange		0	0	0							
3	Net Results of Operations												
	CALC=(2-1)			0	0	0							
	Net Results Not Affecting Net Position					0							
4	Prior Period Adjustments												
		7400G		0	0	0		0	0	0	0	0	0
		7400N		0	0	0							
5	Net Change in Cumulative Results of Operator			0	0	0							
6	Increase (Decrease) in Unexpended Appropriations:												
	3100 (c-y change)					0							
7	Change in Net Position												
	CALC (5+OR-6)			0	0	0							
8	Net Position- Beginning of Period												
	3100 Beginning Balance					0							
	3310 Beginning Balance					0							
9	Net Position- End of Period												
	CALC (7+8)			0	0	0							
				0									
Explanation of Differences													

EXHIBIT F: NET COST

EXHIBIT F
Account Groupings Worksheet
Net Cost
BUD XXXX
BUDGET XX

Interdepartmental Cost Comparison:			Gross Cost Section		Gross Cost Comparison (Net of G12):				
①	②	③	④	⑤	①	②	③	④	⑤
Function (@ FQ)	Agency Records: Interdepartmental Cost (@ Net 12)	FACTS Net Cost Report (Column 9)	Interdepartmental Cost Difference	Plaid	Agency Records: Gross Cost Public	Agency Records: Interdepartmental Cost (@ Net 12)	FACTS Net Cost Report (Column 9)	Gross Cost Difference	Plaid
051				0					0
151				0					0
271	Can be obtained from the new F/S database.	From Treasury		0	New F/S database				0
272				0	Less:				0
301				0	Column 2	Column 2	From Treasury		0
302				0					0
303				0					0
304				0					0
351				0					0
352				0					0
371				0					0
451				0					0
452				0					0
453				0					0
554				0					0
604				0					0
605				0					0
805				0					0

Interdepartmental Exchange Reserve Comparison:			Exchange Reserve Section		Total Exchange Reserve Comparison (Net of G12):				
①	②	③	④	⑤	①	②	③	④	⑤
Function (@ FQ)	Agency Records: Interdepartmental Exchange Reserve (@ Net 12)	FACTS Net Cost Report (Column 9)	Interdepartmental Exchange Reserve Difference	Plaid	Agency Records: Exchange Res Public	Agency Records: Interdepartmental Exchange Res (@ Net 12)	FACTS Net Cost Report (Column 9)	Exchange Res Difference	Plaid
051				0					0
151				0					0
271				0					0
272	Can be obtained from the new F/S database.	From Treasury		0	New F/S database				0
301				0	Less:				0
302				0	Column 2	Column 2	From Treasury		0
303				0					0
304				0					0
351				0					0
352				0					0
371				0					0
451				0					0
452				0					0
453				0					0
554				0					0
604				0					0
605				0					0
805				0					0

Explanation of Differences:

EXHIBIT G: FACTS NET COST REPORT**EXHIBIT G: FACTS Net Cost Report**

Net Cost Report Gross Cost Section					
(1)	(2)	(3)	(4)	(6)	
Gross Cost Public	Gross Cost Governmental	Intradepartmental Elim	Interdepartmental Amt Included In Agency Gross Cost	Agency Gross Cost	
Functions					
050 - National Defense					
ATB	xxx	xxx	xxx	xxx	
ATB	xxx	xxx	xxx	xxx	
ATB	xxx	xxx	xxx	xxx	
Sub total	xxx	xxx	xxx	xxx	
Through					
900 - General Government					
ATB	xxx	xxx	xxx	xxx	
ATB	xxx	xxx	xxx	xxx	
ATB	xxx	xxx	xxx	xxx	
Sub total	xxx	xxx	xxx	xxx	
Department Total	xxx	xxx	xxx	xxx	

Net Cost Report Exchange Revenue Section					
(1)	(2)	(3)	(4)	(6)	
Exchange Revenue Public	Exchange Revenue Governmental	Intradepartmental Elim	Interdepartmental Amt Included In Agency Exchange Rev	Agency Exchange Revenue	
Functions					
050 - National Defense					
ATB	xxx	xxx	xxx	xxx	
ATB	xxx	xxx	xxx	xxx	
ATB	xxx	xxx	xxx	xxx	
Sub total	xxx	xxx	xxx	xxx	
Through					
900 - General Government					
ATB	xxx	xxx	xxx	xxx	
ATB	xxx	xxx	xxx	xxx	
ATB	xxx	xxx	xxx	xxx	
Sub total	xxx	xxx	xxx	xxx	
Department Total	xxx	xxx	xxx	xxx	

Net Cost Report Summary Section			
(1)	(2)	(3)	
Agency Gross Cost	Agency Exchange Revenue	Agency Net Cost	
Functions			
050 - National Defense			
ATB	xxx	xxx	xxx
ATB	xxx	xxx	xxx
ATB	xxx	xxx	xxx
Sub total	xxx	xxx	xxx
Through			
900 - General Government			
ATB	xxx	xxx	xxx
ATB	xxx	xxx	xxx
ATB	xxx	xxx	xxx
Sub total	xxx	xxx	xxx

EXHIBIT H: FACTS STATEMENT OF CHANGES IN NET POSITION

EXHIBIT H: FACTS Statement of Changes in Net Position

FACTS Statement of Changes in Net Position			
BL xxxx			
Fiscal Year 2000			
	Combined Totals	Intra- Departmental Eliminations	Department Totals
Net cost of operations	xxx	xxx	xxx
Financing sources:			
Appropriations Used	xxx	xxx	xxx
Taxes	xxx	xxx	xxx
Miscellaneous	xxx	xxx	xxx
Imputed Financing	xxx	xxx	xxx
Transfers-in	xxx	xxx	xxx
Transfers-out	xxx	xxx	xxx
Total Financing Sources	xxx	xxx	xxx
Net Results of Operations	xxx	xxx	xxx
Other Earned Revenues	xxx	xxx	xxx
Prior Period Adjustments	xxx	xxx	xxx
Change in Cumulative Results of Operations	xxx	xxx	xxx
Change in Unexpended Appropriations	xxx	xxx	xxx
Change in Net Position	xxx	xxx	xxx
Net Position - Beginning of Period from FY99	xxx	xxx	xxx
Calculated Net Position - End of Period	xxx	xxx	xxx
Reported Net Position - End of Period	xxx	xxx	xxx
Unreconciled Transactions Affecting the			
Change in Net Position	xxx	xxx	xxx

FACTS II

15.9 INTRODUCTION

The Federal Agencies' Centralized Trial Balance System II (FACTS II) was developed by the Department of Treasury Financial Management Service (FMS), with assistance from the Office of Management and Budget (OMB), to enable agencies to submit one set of financial data that fulfills the needs of the SF 133, Report on Budget Execution, the FMS 2108, Year End Closing Statement, and much of the initial set of data that appears in the prior year column of the Program and Financing (P&F) Schedule of the budget. Since much of the information presented in these reports should agree, the intent of FACTS II is to eliminate duplicate reporting and improve the consistency of data among the three reports. Agencies are required to submit financial data through FACTS II on a quarterly basis, beginning with the quarter ending September 30, 2000.

15.10 FACTS II SUBMISSION REQUIREMENTS

15.10.1 Adjusted Trial Balances (ATBs)

FACTS II requires submission of the following Standard General Ledger (SGL) account ATBs and select proprietary accounts:

- (1) A budgetary BEGINNING trial balance as of October 1.
- (2) A budgetary PRE CLOSING adjusted trial balance for fourth quarter reporting, or a budgetary ENDING trial balance for quarters 1, 2, or 3.
- (3) ENDING balances of certain proprietary SGL accounts for fourth quarter reporting, optional for quarters 1, 2, and 3. See Exhibit I for a list of required proprietary accounts.

15.10.2 Attributes

In addition to the ATBs, certain attribute information related to the SGL accounts must be transmitted in FACTS II. The attributes subdivide the SGL accounts to provide the detail needed to compile the SF133, FMS 2108, and P&F Schedule. See Exhibit J for a list of attributes that are being used as of the date of this FASM chapter. As FACTS II continues to evolve, more attributes are likely to be required. Reference the FACTS II web site for the most current attribute requirements.

15.10.3 Edit Checks

As of the date of this FASM chapter, the FACTS II system contains nine edit checks and one pre-edit check. All of the edit checks must be passed in order to successfully transmit a FACTS II ATB. A brief discussion of the individual edit checks is included below. See Exhibit K for tables created by FMS that list the SGL accounts that are included in each edit check and the pre-edit check.

Pre-edit check:

The pre-edit check is intended to prevent an SGL account that captures activity for other authorizations from being reported in an ATB for a Treasury Account Fund Symbol (TAFS) that does not have other authorizations. In addition, it will prevent an expired fund from reporting SGL account 4119, Other Appropriations Realized, and current year and no year fund symbols will not be able to report SGL account 4650, Allotments - Expired Authority.

Edit 1, Debits = Credits

This edit ensures that debits equal credits in the pre-closing budgetary ATB.

Edit 2, Resources = Status of Resources

Edit 2 ensures that Lines 7 and 11 of the SF 133 will be equal. The sum of the balances in the resource accounts is compared to the sum of the balances in the status accounts. This is done with both the beginning and pre-closing budgetary ATBs.

Edit 3, Beginning Balance Check

The beginning balance check is performed on the beginning budgetary ATB. It checks that debits equal credits.

Edit 4, Zero Balance Check

This edit check is only performed in the fourth quarter submissions. It ensures that no balances are reported in anticipated budgetary SGL accounts.

Edit 5, Fund Resources = Fund Equities

This check ensures that the sum of columns 5, 6, 7, and 8 will equal the sum of columns 9, 10, and 11 of the FMS 2108. Edit 5 uses the proprietary accounts submitted for FACTS II and selected budgetary accounts and is only performed in fourth quarter reporting.

Edit 6, Treasury Fund Balance Verification - Other Authorizations

Edit 6 is performed for fourth quarter reporting only. This edit compares Treasury's Undisbursed Balance for Other Authorizations with the SGL accounts reported by the agency for the TAFS designated for Other Authorizations.

Edit 7, Treasury Fund Balance Verification

Edit 7 is performed in fourth quarter reporting only. It compares the agency's fund balance to Treasury's fund balance, for FMS 2108 reporting. If authority is being canceled at the end of the year, an adjusting entry is required before fourth quarter FACTS II data is submitted. The adjustment should reduce Fund Balance with Treasury and Unexpended Appropriations, reduce Allotments, and record Canceled Authority. Therefore, the reduction in Fund Balance with Treasury is reported via Canceled Authority on the FMS 2108, rather than on the SF 224.

Edit 11, 2108 Footnote Edit

This edit checks for negative balances on certain SGL accounts that are used in compiling the FMS 2108. It is only performed for fourth quarter reporting. Accounts with negative balances must be explained in a footnote. Exhibit K lists all of the applicable accounts.

Edit 12, Outlay Edit

This edit is performed in all quarters. The FACTS II system will compile line 15, Outlays, of the SF 133 and compare the result to outlays reported in Treasury's STAR system. For FY2000, this is an informational edit only. Agencies will not have to pass this edit until quarters beginning in FY2001.

15.10.4 Submission Dates

The window for FY2000 fourth quarter reporting opens October 25, 2000 and closes November 8, 2000. The window will re-open at approximately the third week of January to allow agencies to adjust their fourth quarter submissions (at the time of this draft, FMS has not set a firm date for the adjustment period).

15.11 CONTACT INFORMATION

Below is a listing of FACTS II contacts at FMS.

Contact Name:	Area:	Phone # and E-mail Address:
Jeff Hoge	Treasury Functional Expert	202-874-6179 jeffrey.hoge@fms.treas.gov
Neil Lobron	OMB Functional Expert	202-395-1490 neil_lobron@omb.eop.gov
Chris Shanefelter	FACTS II Communication Software	202-874-8899 chris.shanefelter@fms.treas.gov
Aileen Burgman	FACTS II Administration	202-874-9880 aileen.burgman@fms.treas.gov
Andrea Cherry	PC Set Up and Connection	202-874-6471 andrea.cherry@fms.treas.gov
Cherylle Pratt	FACTS II Training Schedule	202-784-8270 cherylle.pratt@fms.treas.gov

EXHIBIT I: REQUIRED PROPRIETARY SGL ACCOUNTS

SGL Account:	Account Title:
1010	Fund Balance with Treasury
1120	Imprest Funds
1130	Funds Held by the Public
1195	Other Monetary Assets
1330	Receivable for Allocation Transfers
1610	Investments in U.S. Treasury Securities Issued by Public Debt
1611	Discount on U.S. Treasury Securities Issued by Public Debt
1612	Premium on U.S. Treasury Securities Issued by Public Debt
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt
1620G	Investments in Securities other than Public Debt Securities
1621G	Discount on Securities other than Public Debt Securities
1622G	Premium on Securities other than Public Debt Securities
1623G	Amortization of Discount and Premium on Securities other than Public Debt Securities
2150	Liability for Allocation Transfers

EXHIBIT J: ATTRIBUTES LIST

SGL Account		SGL Attributes										P8/F/2002 or beyond									
Nb.	Title	Norme	Begin Ind	Auth End	Def. Type	Indef	egis Ind	Pub. Nb.	Uppor Cat.	Reimb. Rag	Reimbu. Time	Trans. Partne	Trans. Sour	Expire BEA	Trans. To/Fro	ir. Agency	Trans. Accour	ir. Trans. dv	Def Liq	Def Ra	Function
1010	Fund Balance with Treasury	D	E											A							
1120	Imprest Funds	D	E											U							
1130	Funds Held by the Public	D	E											A							
1195	Other Monetary Assets	D	E											A							
1330	Receivable for Allocation Transfers	D	E									F		A							
1610	Investments in U.S. Securities Issued by Public Debt	D	Y									F		U							
1611	Discount on U.S. Treasury Securities Issued by Public Debt	C	E									F		U							
1612	Premium on U.S. Treasury Securities Issued by Public Debt	D	E									F		U							
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	D	E									F		U							
1620	Investments in Securities Other than Public Debt Securities	D	Y									F		U							
1621	Discount on Securities Other than Public Debt Securities	C	E									F		U							
1622	Premium on Securities Other than Public Debt Securities	D	E									F		U							
1623	Amortization of Premium and Discount on Securities Other than Public Debt Securities	D	E									F		U							
2150	Liability for Allocation Transfers	C	E									F		U							
4032	Anticipated Contract Authority	D	E	C										U							
4034	Anticipated Adjustments to Contract Authority	C	E	C										U							
4042	Anticipated Borrowing Authority	D	E	B	I									U							
4044	Anticipated Reductions to Borrowing Authority	C	E	B										U							
4047	Anticipated Transfers to Treasury	C	E											U							
4060	Sources	D	E	S								X		U							
4070	Anticipated Collections from Federal Sources	D	E	S								F		U							
4111	Debt Liquidation Appropriations	D	E	P			Y	Y						U							
4112	Deficiency Appropriations	D	E	P			Y	Y						U						D	D
4114	Appropriated Trust or Special Fund Receipts	D	Y	P			Y							U		Y		Y			
4115	Loan Subsidy Appropriation - Definite - Current	D	E	P	D		Y	Y						U		Y					
4116	Entitlement Loan Subsidy Appropriation - Indefinite - Current	D	E	P	I		Y	Y						U		Y					
4117	Loan Administrative Expense Appropriation - Definite - Current	D	E	P	D		Y	Y						U		Y					
4118	Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent	D	E	P	I		Y	Y						U		Y					
4119	Other Appropriations Realized	D	E	P			Y	Y						U		Y					
4120	Appropriations Anticipated - Indefinite	D	E	P	I		Y							U		Y					
4121	Loan Subsidy Appropriation - Indefinite - Current	D	E	P	I		Y	Y						U		Y					
4125	Loan Modification Adjustment Transfer Appropriation	D	Y	P			Y	Y						U		Y		Y		Y	
4131	Current Year Contract Authority Realized - Definite	D	E	C	D		Y							U							
4132	Current Year Contract Authority Realized - Indefinite	D	E	C	I		Y							U							
4133	Actual Adjustments to Contract Authority	C	E	C	Y									A							
4135	Contract Authority Liquidated	C	E	C	Y									A							
4138	Resources Realized from Contract Authority	D	E	C	Y									A							
4139	Contract Authority Carried Forward	D	Y	C	Y									A							
4141	Current Year Borrowing Authority Realized - Definite	D	E	B	D		Y						Y	U							
4142	Current Year Borrowing Authority Realized - Indefinite	D	E	B	I		Y							Y	U						
4143	Actual Reductions to Borrowing Authority	C	E	B	Y									Y	A						
4145	Borrowing Authority Converted to Cash	C	E	B	Y									Y	A						
4147	Actual Transfers to Treasury	C	E									F									
4148	Resources Realized from Borrowing Authority	D	E	B	Y									A							
4149	Borrowing Authority Carried Forward	D	Y	B	Y								Y	A							
4150	Reappropriations	D	E	R										U		Y					
4160	Anticipated Transfers-Current-Authority	D	E											U		Y		Y		Y	
4165	Anticipated Allocation Transfers of Current-Year Authority	D	E											U		Y					
4170	Transfers- Current Year Authority	D	E					Y						U		Y		Y		Y	
4175	Allocation Transfers of Current Year Authority	D	E											U		Y					
4176	Allocation Transfer-Prior Year Balances	D										F		A							
4180	Anticipated Transfers-Prior Year Balances	D	E											U		Y		Y		Y	
4190	Transfers-Prior Year Balances	D	E											A		Y		Y		Y	
4195	Transfer of Obligated Balances	D	E											A		Y		Y		Y	
4201	Total Actual Resources - Collected	D	Y											A							

EXHIBIT J (Cont.)

SGL Account		SGL Attributes												P&F/2002 or beyond							
No.	Title	Normal Bal	Begin Ind	Anti. Det	Legis. Ind.	Pub. Law	Apport.	Reimb.	Avail.	Trans.	Borrow	Expend/	BEA	Trans.	Dir. Trans.	Dir. Trans.	Adm. Det	Det Fin			
				Type	Ind.	No.	Cat.	Flag	Time	Partner	Source	Unexpd	Cat.	To/From	Agency	Account	Flag	Lq. Flag			
4210	Anticipated Reimbursements and Other Income	D	E									U		Y	Y						
4215	Anticipated Trust Fund Expendable Transfers	D	E									U		Y	Y	Y					
4221	Unfilled Customer Orders Without Advance	D	Y	S						E		A		Y	Y	Y					
4222	Unfilled Customer Orders With Advance	D	Y	S								A		Y	Y	Y					
Appropriable Trust Fund Expendable Transfers -																					
4225	Receivable	D	Y	S						F		A		Y	Y	Y					
Reimbursements and Other Income Earned -																					
4251	Receivable	D	Y	S						E		A		Y	Y	Y					
Reimbursements and Other Income Earned -																					
4252	Collected	D	E	S								A		Y	Y	Y					
Appropriable Trust Fund Expendable Transfers -																					
4255	Collected	D	E	S						F		A		Y	Y	Y					
4261	Actual Collection of Fees	D	E	S						X		A									
4262	Actual Collection of Loan Principal	D	E	S						X		A									
4263	Actual Collection of Loan Interest	D	E	S						X		A									
4264	Actual Collection of Rent	D	E	S						X		A									
Actual Collections from Sale of Foreclosed																					
4265	Property	D	E	S						X		A		Y	Y	Y					
4266	Other Actual Collections - on-Federal	D	E	S						X		A									
Actual Program Fund Subsidy Collected - Definite -																					
4271	Current	D	E	S	D					F		A		Y	Y	Y					
Actual Program Fund Subsidy Collected -																					
4272	Indefinite - Permanent	D	E	S	I					F		A		Y	Y	Y					
4273	Interest Collected from Treasury	D	E	S						F		A									
Actual Program Fund Subsidy Collected -																					
4274	Indefinite - Current	D	E	S	I					F		A		Y	Y	Y					
4275	Actual Collections from Liquidating Fund	D	E	S						F		A									
4276	Actual Collections from Financing Fund	D	E	S						F		A									
4277	Other Actual Collections - Federal	D	E	S						F		A		Y	Y	Y					
Actual Program Fund Subsidy Receivable -																					
4281	Definite - Current	D	Y	S	D					F		A		Y	Y	Y					
Actual Program Fund Subsidy Receivable -																					
4282	Indefinite - Permanent	D	Y	S	I					F		A		Y	Y	Y					
4283	Interest Receivable from Treasury	D	Y	S						F		A		Y	Y	Y					
Actual Program Fund Subsidy Receivable -																					
4284	Indefinite - Current	D	Y	S	I					F		A		Y	Y	Y					
4285	Receivable from the Liquidating Fund	D	Y	S						F		A									
4286	Receivable from the Financing Fund	D	Y	S						F		A									
4287	Other Federal Receivables	D	Y	S						F		A									
4310	Anticipated Recoveries of Prior-Year Obligations	D	E									U									
4350	Canceled Authority	C	E									A									
4361	Adjustments to Indefinite, on-Year Authority	C	E		I							U									
4362	Resolutions - Current Year	C	E	Y	D		Y				Y	U									
4363	Resolutions - Prior Year	C	E	Y	D		Y				Y	U	Y								
Authority Unavailable Pursuant to Public Law -																					
4365	Temporary	C	Y				Y					U									
Authority Permanently Not Available Pursuant to																					
4366	Public Law	C	E				Y					A	Y								
4400	Unapportioned Authority - Pending Resolutions	C	E									U									
4400	Unapportioned Authority - OMB Deferral	C	E									U									
4450	Unapportioned Authority	C	Y									U									
4510	Apportionments	C	E							Y		U									
Apportionments Unavailable - Anticipated																					
4590	Resources	C	E							Y		U									
4610	Allocments - Realized Resources	C	E							Y		U						Y			
4620	Unobligated Funds - Not Subject to Apportionment	C	Y							A		U									
4630	Funds - Not Available for Commitment Obligation	C	E									U									
4650	Allocments - Expired Authority	C	Y									E									
4700	Commitments	C	E							Y		U						Y			
4801	Unexpended Obligations - Unpaid	C	Y					Y	Y			A		Y	Y	Y					
4802	Unexpended Obligations - Prepaid/Advanced	C	Y					Y	Y			A		Y	Y	Y					
4801	Unexpended Obligations, Transferred - Unpaid	C	E							F		U		Y	Y	Y					
Unexpended Obligations, Transferred -																					
4802	Prepaid/Advanced	C	E									U									
Downward Adjustments of Prior Year Unpaid																					
4871	Unexpended Obligations	D	E									A		Y	Y	Y					
Downward Adjustments of Prior Year																					
Prepaid/Advanced Unexpended Obligations																					
4872	Reimbursements Collected	D	E	S								A		Y	Y	Y					
Upward Adjustments of Prior Year Unpaid																					
4881	Unexpended Obligations	C	E					Y	Y			A		Y	Y	Y					

EXHIBIT J (cont.)

SGL Account				SGL Attributes										P & F/2002 or beyond				
No.	Title	Norma Bal.	Begin In End	Auth. Type	Def. Ind.	Legis Ind.	Pub No.	Lz Cat.	Appc Flag	Reim Time	Avail Patr	Trans Sourc	Borro Unexp	Expir Cat.	BEA Trans. To/Frc	Dir. Tr Dir.	Trans. Agenc Account	
4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpected Obligations	C	E						Y	Y			A		Y	Y	Y	
4901	Expended Authority - Unpaid	C	Y						Y	Y			A		Y	Y	Y	
4902	Expended Authority - Paid	C	E						Y	Y			A		Y	Y	Y	
4931	Expended Authority - Transferred-	C	Y									F	U		Y	Y	Y	
4971	Downward Adjustments of Prior - Year Unpaid Expended Authority	D	E										A			Y	Y	
4972	Downward Adjustments of Prior - Year Paid Expended Authority	D	E		S								A			Y	Y	
4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	C	E						Y	Y			A			Y	Y	

EXHIBIT K: EDIT CHECKS

Pre-edit. Certain SGL accounts are available only
to Treasury Appropriation Fund Symbols that have the proper authority

rt7_ind	sgl_acct_num
911	1611
911	1621
921	1120
921	1130
931	1611
931	1612
931	1613
931	1621
931	1622
931	1623
941	4032
941	4034
941	4131
941	4132
941	4133
941	4135
941	4138
941	4139
951	4042
951	4044
951	4047
951	4141
951	4142
951	4143
951	4145
951	4147
951	4148
951	4149
962	4042
962	4044
962	4047
962	4141
962	4142
962	4143
962	4145
962	4147
962	4148
962	4149
962	4149 Also note:
971	1610 4350 available only to annual and multi-year fund symbols.
972	1620 4391 available only to permanent fund symbols.

EXHIBIT K (Cont.)

FACTS II Edit 1

Ending budgetary accounts,
debits must equal credits

FACTS II collects some ending balances of proprietary accounts

They are listed below.

They are NOT part of this edit.

All ending budgetary account balances ARE part of this edit

SGL Account

1010

1120

1130

1195

1330

1610

1611

1612

1613

1620

1621

1622

1623

EXHIBIT K (Cont.)

FACTS II, edit 3

Beginning balance edit

Resources carried forward less obligations carried forward (S 1)
equal unobligated status carried forward (S 2).

To simplify, beginning debits must equal
beginning credits.

SGL	calculation_code
-----	------------------

4139	S 1
------	-----

4149	S 1
------	-----

4201	S 1
------	-----

4221	S 1
------	-----

4222	S 1
------	-----

4225	S 1
------	-----

4251	S 1
------	-----

4281	S 1
------	-----

4282	S 1
------	-----

4283	S 1
------	-----

4284	S 1
------	-----

4285	S 1
------	-----

4286	S 1
------	-----

4287	S 1
------	-----

4395	S 2
------	-----

4450	S 2
------	-----

4620	S 2
------	-----

4650	S 2
------	-----

4801	S 1
------	-----

4802	S 1
------	-----

4901	S 1
------	-----

EXHIBIT K (cont.)

FACTS II edit 4

Adjusting anticipated items to 0

For fourth quarter reporting, all anticipated items must be zero.

Anticipateds listed below.

SGL

4032

4034

4042

4044

4047

4060

4070

4120

4160

4165

4180

4210

4215

4310

4590

EXHIBIT K (cont.)**FACTS Credits**

Taken from the 2108

Columns 5, 6, 7, 8 (FR) must equal 9, 10, 11 (FE)

SGL	Calc	Begin/ End	Auth. Type
1010	FR	E	A
1120	FR	E	A
1130	FR	E	A
1195	FR	E	A
1330	FR	E	A
1610	FR	E	A
1611	FR	E	A
1620	FR	E	A
1621	FR	E	A
2150	FE	E	A
4131	FR	E	A
4132	FR	E	A
4133	FR	E	A
4135	FR	E	A
4139	FR	B	A
4141	FR	E	B
4142	FR	E	B
4143	FR	E	A
4145	FR	E	A
4149	FR	B	B
4221	FR	E	A
4225	FR	E	A
4251	FR	E	A
4281	FR	E	A
4282	FR	E	A
4283	FR	E	A
4284	FR	E	A
4285	FR	E	A
4286	FR	E	A
4287	FR	E	A
4392	FR	E	B
4392	FR	E	C
4393	FR	E	B
4393	FR	E	C
4395	FE	E	A
4420	FE	E	A
4430	FE	E	A
4450	FE	E	A
4510	FE	E	A
4610	FE	E	A
4620	FE	E	A
4630	FE	E	A
4650	FE	E	A
4700	FE	E	A
4801	FE	E	A
4831	FE	E	A
4871	FE	E	A
4881	FE	E	A
4901	FE	E	A
4931	FE	E	A
4971	FE	E	A
4981	FE	E	A

Notes:

1. Allending balances

2. Authority type A means any, B means borrowing, C means contract

EXHIBIT K (cont.)

FACTS II edit 6

Other authorities

Checks balances for imprest funds, contract authority, borrowing authority, investments, discounts

911 Discount on Investments

921 Imprest Funds

941 Contract Authority

951 Authority to Borrow from Treasury

962 Authority to Borrow from the Public

971 Investments in Public Debt Securities

972 Investments in Agency Securities

Other Authority	Def/ Indef	Borrow Source	SGL	Begin/ End	Trans. Partner	Required?
911	A	A		1611 E	A	A
911	A	A		1621 E	A	A
921	A	A		1120 E	A	A
921	A	A		1130 E	A	A
941	A	A		4139 B	A	A
951	D	T		4149 B	A	A
951	I	T		4149 B	A	A
961	A	A		1195 E	A	Y
962	D	P		4149 B	A	A
962	I	P		4149 B	A	A
965	A	A		1195 E	A	Y
971	A	A		1610 E	A	Y
972	A	A		1620 E	F	Y

Notes:

1. Def/Indef, A equals Any, D equals Def, I equals Indef
2. Borrow Source, A equals Any, T equals Treasury, P equals Public
3. Trans Partner, A equals Any, F equals Federal
4. Y indicates that if Other authority exists, SGL account must be reported.

EXHIBIT K (cont.)**FACTS II edit 7**

Fund Balance with Treasury:

4350 cancels, 4391 adjusts

Formula:

Fund Balance with Treasury (col 2, 2108) plus or minus adjustments and cancellations equals 1010.

SGL Begin/End

1010 E

4350 E

4391 E

FACTS II edit 11

Checks for negative balances in 2108 columns and certain key SGL accounts; requires footnote explanation. This edit is only performed for fourth quarter reporting.

Group SGL Comment

1	1330	Negative receivables
1	4225	Negative receivables
1	4251	Negative receivables
1	4281	Negative receivables
1	4282	Negative receivables
1	4283	Negative receivables
1	4284	Negative receivables
1	4285	Negative receivables
1	4286	Negative receivables
1	4287	Negative receivables
2	4801	Negative payables 1
2	4831	Negative payables 1
2	4871	Negative payables 1
2	4881	Negative payables 1
3	2150	Negative payables 2
3	4901	Negative payables 2
3	4971	Negative payables 2
3	4981	Negative payables 2
4	4395	Negative payables 3
4	4420	Negative payables 3

EXHIBIT K (cont.)

Edit 11 (cont.)

4 4430 Negative payables 3
 4 4450 Negative payables 3
 4 4510 Negative payables 3
 4 4590 Negative payables 3
 4 4610 Negative payables 3
 4 4620 Negative payables 3
 4 4630 Negative payables 3
 4 4650 Negative payables 3
 4 4700 Negative payables 3

5 4131 Footnote required
 5 4132 Footnote required
 5 4135 Footnote required
 5 4141 Footnote required

FACTS II edit 12

Outlays:

Compares net outlays reported in FACTS II trial balance
 to net outlays reported through daily and monthly central accounting reports-224

<u>Group</u>	<u>SGL</u>	<u>Comment</u>
--------------	------------	----------------

1	4802	Disbursements
1	4882	Disbursements
1	4902	Disbursements
1	4982	Disbursements
2	4222	Collections
2	4252	Collections
2	4255	Collections
2	4261	Collections
2	4262	Collections
2	4263	Collections
2	4264	Collections
2	4265	Collections
2	4266	Collections
2	4271	Collections
2	4272	Collections
2	4273	Collections

EXHIBIT K (cont.)

Edit 12 (Cont.)

2	4274	Collections
2	4275	Collections
2	4276	Collections
2	4277	Collections
2	4872	Collections
2	4972	Collections